

# **1120F Instructions**

## **GENERAL INSTRUCTIONS**

**WHO SHALL FILE:** Corporations doing business in Iowa as financial institutions must file an Iowa 1120F franchise tax return. Financial institutions include state banks chartered in or out of Iowa, national banks, national association banks, Federal savings banks, production credit associations, Federally chartered savings and loan associations, trust companies, financial institutions chartered by the Federal Home Loan Bank Board, savings and loan associations incorporated by Iowa or any other state, and any financial institution controlled by the Resolution Trust Corporation.

**1997 INFORMATION:** For tax periods beginning on or after January 1, 1997, financial institutions can file as a S corporation for Federal income tax purposes. This S corporation election must be ignored for Iowa Franchise tax purposes, and net income shall be computed as if the financial institution was directly subject to Federal income tax. A credit is allowed on the shareholder's Iowa individual income tax return for the amount of franchise tax paid.

**TAX PERIOD END:** Iowa considers every period end to be the last day of the month. If your period end is not the last day of the month, you must use the month end closest to the end of your accounting period. Report only the month and year on the Iowa tax form.

**WHEN TO FILE:** Franchise tax returns must be filed no later than the last day of the fourth month following the close of the financial institution's taxable year. Amended returns must be filed within three years of the due date of the original return.

**WHERE TO FILE:** Mail your return to Franchise Tax Return Processing, Iowa Department of Revenue and Finance, P.O. Box 10413, Des Moines IA 50306-0413.

**ADDITIONAL TIME TO FILE:** If 90% or more of the correct amount of tax due is paid by the due date of the return, then no late penalty will be assessed provided that the return is filed within six months of the due date. Any tax elections made on the return will be considered timely if the return is filed no later than six months from the due date. If an additional payment is necessary in order to meet the 90% requirement, you must make payment using the Iowa Franchise Tax Payment Voucher, form 43-009.

**OTHER INFORMATION:** If you are filing a Net Operating Loss Carryback, please use IA 1139.

**REGISTRATION INFORMATION CHANGES:** If applicable, please check the change of mailing address box on the franchise tax form and enter your new address. If you are changing the Federal Identification Number or the name of the bank, please send a letter prior to filing your tax return explaining the circumstances and the effective date of change. Send your letter to: Bank Franchise Tax, Iowa Department of Revenue and Finance, P.O. Box 10456, Des Moines IA 50306-0456.

**APPORTIONMENT OF INCOME:** If you are subject to apportionment of income, please contact the Department at (515) 281-3272 to request IA Schedule 59F. The 1997 schedule has been updated; please use the revised form.

Complete all questions on pages one and two of the IA 1120F. Attach a complete copy of your Federal return as filed with the Internal Revenue Service. If no copy is attached, this WILL NOT be considered a complete return.

## **CONFIDENTIALITY AND FAIR INFORMATION PRACTICES NOTICE**

Information from this return may be made available to the Internal Revenue Service or to tax officials of another state under a tax information exchange program. Except as allowed by law, information on this return cannot be released to anyone who is not an Iowa Department of Revenue and Finance or Internal Revenue Service Employee. Any Department of Revenue and Finance employee who discloses tax information without legal authority is subject to a fine of \$1,000.

Any applicable information requested must be provided. The information is necessary to complete, correct or process tax returns; to figure tax due; to collect tax, interest and penalties or to carry out administrative duties. If necessary information is not provided or if fraudulent information is provided, penalties and interest may be assessed and criminal prosecution may result. Without required information, the exemptions, credits, deductions, or adjustments shown on returns may have to be disallowed.

**1. TAXABLE INCOME PER FEDERAL RETURN:** Enter the amount of Federal taxable income computed after the Federal dividend deduction but before the Federal net operating loss.

**2. INTEREST AND DIVIDENDS:** Enter total interest and dividends from the evidences of indebtedness and from securities of state and other political subdivisions exempt from Federal income tax. Also enter interest and dividends received on or after July 1, 1991, from obligations of United States possessions which were purchased after January 1, 1991. If the amount on this line differs from the amount shown on line 7 of Federal Form 1120, Schedule M-1, a schedule reconciling the two amounts must be supplied.

**3. IOWA FRANCHISE TAX EXPENSED ON FEDERAL RETURN:** Enter the amount of Iowa franchise tax expensed on your Federal return.

**4. OTHER ADDITIONS:** List other additions to Iowa income on IA 1120F, page 2, Schedule A, and enter the total on this line.

**5. TOTAL IOWA INCOME:** Add lines 1 through 4.

**6. OTHER REDUCTIONS:** List other reductions to Iowa income on IA 1120F, page 2, Schedule D, and enter the total on this line.

**7. INCOME SUBJECT TO APPORTIONMENT:** Subtract line 6 from line 5.

**8. IOWA PERCENTAGE:** Enter the amount from IA 59F, line 19.

**9. DEDUCTION FOR APPORTIONED INCOME:** Enter the amount from IA 59F, line 22.

**10. IOWA NET OPERATING LOSS:** Enter the amount of Iowa Net Operating Loss deduction. For tax years beginning on or after January 1, 1989, the limitation on net operating loss carryback and net operating loss carryforward contained in Internal Revenue Code sections 172 (b)(1)(E) and 172 (h) apply to the carryback and carryforward of an Iowa Net Operating Loss. Please provide a complete schedule of the loss on IA 1120, Schedule F.

**11. TOTAL REDUCTIONS:** Line 6 plus line 9, plus line 10.

**12. IOWA NET INCOME:** Line 5 minus line 11.

**13. COMPUTED TAX:** Enter 5% of line 12.

**14. MINIMUM TAX:** Enter the amount of Iowa minimum tax from IA 4626F.

**15. TOTAL:** Line 13 plus line 14.

**16. MINIMUM TAX CARRYFORWARD CREDIT:** You may be eligible for this credit if you paid Iowa minimum tax in 1987 through 1996 based upon accelerated recovery deductions. The Iowa credit is computed on form IA 8827F, and must be attached to the IA 1120F if this credit is claimed.

**17. PAYMENTS:** Complete Schedule C2 on page 2. Amended return filers must record the tax amount previously paid or refunded on the original return on Schedule C2 and reduce or increase net payments accordingly.

**18. TOTAL CREDITS AND PAYMENTS:** Line 16 plus line 17.

**19. NET AMOUNT:** Line 15 minus line 18.

**20. PENALTY IA 2220: Penalty for Underpayment of Estimated Tax.** A financial institution owing \$1,000 or more in franchise tax and which has not paid adequate estimated payments is subject to an underpayment of estimated tax penalty in addition to the tax and late penalties. Iowa 2220 penalties may be assessed even if the return is overpaid by the original due date if the amount and/or timing of the estimate payments is incorrect. Please attach form IA 2220 to the IA 1120F.

**21. PENALTY:**

**Failure to Timely File a Return.** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date of the return and if 90% or more of the correct amount of tax is not paid by the original due date of the return.

**Failure to Timely Pay the Tax Due or Penalty for Audit Deficiency.** A penalty of 5% will be added to the tax due if at least 90% or more of the correct amount of tax is not paid by the original due date of the return.

When the failure to file penalty and the failure to pay penalty are applicable, the failure to file penalty will take precedence. Penalties can only be waived under limited circumstances.

**Penalty for Willful Failure to File.** A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

**22. TOTAL PENALTIES:** Line 20 plus line 21.

**23. INTEREST:** For each month the required tax is not paid, interest accrues on the unpaid tax at a rate prescribed by law from the due date of the return until payment is received. Any portion of a month is considered a full month when calculating interest due on unpaid taxes.

**24. TOTAL DUE:** Line 19 plus line 22, plus line 23. Make check payable to "Treasurer, State of Iowa." Do not send cash by mail.

**25. NET OVERPAYMENT:** Enter the amount of overpayment. If applicable, subtract line 22 penalties from line 19 of the return.

**26. CREDIT TO NEXT PERIOD'S ESTIMATED TAX:** Enter the amount of overpayment to be credited to future tax liabilities. The carryforward election can only be made when the return is filed before the end of the next tax period. If a return is filed after the end of the next tax period the overpayment will not be credited, but





**1997 IA 1120F Instructions: Please use this listing to complete Allocation Schedule, page 2, IA 1120F.**

CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE
ACKLEY	02	35	ATKINS	06	06	BODE	06	46	CEDAR RAPIDS	01	57	COON RAPIDS	02	14
ACKLEY	02	42	ATLANTIC	01	15	BONAPARTE	02	89	CENTER JCTN	07	53	COPPOCK	02	44
ACKWORTH	05	91	AUBURN	07	81	BONDURANT	11	77	CENTER POINT	03	57	COPPOCK	03	51
ADAIR	02	01	AUDUBON	01	05	BOONE	01	08	CENTERVILLE	01	04	COPPOCK	07	92
ADAIR	04	39	AURELIA	03	18	BOUTON	08	25	CENTRAL CITY	04	57	CORALVILLE	02	52
ADEL	02	25	AURORA	07	10	BOXHOLM	06	08	CENTRALIA	10	31	CORNING	01	02
AFTON	02	88	AVOCA	02	78	BOYDEN	07	84	CHARITON	01	59	CORRECTIONVILLE	04	97
AGENCY	04	90	AYRSHIRE	05	74	BRADDYVILLE	05	73	CHARLES CITY	01	34	CORWITH	05	41
AINSWORTH	06	92	BADGER	07	94	BRADGATE	07	46	CHARLOTTE	10	23	CORYDON	01	93
AKRON	02	75	BAGLEY	07	39	BRANDON	08	10	CHARTER OAK	02	24	COTTER	05	58
ALBERT CITY	03	11	BALDWIN	06	49	BRAYTON	03	05	CHATSWORTH	10	84	COULTER	06	35
ALBIA	01	68	BALLTOWN	07	31	BREDA	04	14	CHELSEA	07	86	COUNCIL BLUFFS	01	78
ALBION	03	64	BANCROFT	02	55	BRIDGEWATER	05	01	CHEROKEE	01	18	CRAIG	07	75
ALBURNETT	12	57	BANKSTON	08	31	BRIGHTON	03	92	CHESTER	05	45	CRAWFORDSVILLE	08	92
ALDEN	04	42	BARNES CITY	06	62	BRISTOW	10	12	CHILLICOTHE	06	90	CRESCENT	08	78
ALEXANDER	05	35	BARNES CITY	05	79	BRITT	01	41	CHURDAN	02	37	CRESCO	01	45
ALGONA	01	55	BARNUM	08	94	BRONSON	15	97	CINCINNATI	02	04	CRESTON	01	88
ALLEMAN	17	77	BASSETT	06	19	BROOKLYN	02	79	CLARE	10	94	CROMWELL	05	88
ALLERTON	03	93	BATAVIA	02	51	BRUNSVILLE	06	75	CLARENCE	05	16	CRYSTAL LAKE	06	41
ALLISON	05	12	BATTLE CREEK	03	47	BUCK GROVE	09	24	CLARINDA	01	73	CUMBERLAND	05	15
ALTA	02	11	BAXTER	04	50	BUCKEYE	07	42	CLARION	01	99	CUMMING	07	91
ALTA VISTA	05	19	BAYARD	05	39	BUFFALO	07	82	CLARKSVILLE	01	12	CURLEW	06	74
ALTON	02	84	BEACON	04	62	BUFFALO CTR	02	95	CLAYTON	09	22	CUSHING	08	97
ALTOONA	04	77	BEACONSLD	03	80	BURLINGTON	01	29	CLEARLAKE	02	17	CYLINDER	07	74
ALVORD	07	60	BEAMAN	06	38	BURT	03	55	CLEARFIELD	02	80	DAKOTA CITY	02	46
AMES	01	85	BEAVER	04	08	BUSSEY	04	63	CLEARFIELD	03	87	DALLAS CENTER	03	25
ANAMOSA	01	53	BEDFORD	01	87	CALAMUS	09	23	CLEGHORN	04	18	DANA	03	37
ANDOVER	08	23	BELLE PLAINE	01	06	CALLENDER	09	94	CLEMONS	06	64	DANBURY	05	97
ANDREW	05	49	BELLEVUE	02	49	CALMAR	02	96	CLERMONT	05	33	DANVILLE	04	29
ANITA	02	15	BELMOND	03	99	CALUMET	08	71	CLINTON	01	23	DAVENPORT	01	82
ANKENY	05	77	BENNETT	08	16	CAMANACHE	03	23	CLIO	05	93	DAVIS CITY	03	27
ANTHON	03	97	BENTON	04	80	CAMBRIDGE	04	85	CLIVE	07	77	DAWSON	09	25
APLINGTON	06	12	BERKLEY	05	08	CANTRIL	06	89	CLUTIER	08	86	DAYTON	03	94
ARCADIA	06	14	BERNARD	09	31	CARBON	02	02	COBURG	04	69	DESOTO	10	25
ARCHER	07	71	BERTRAM	13	57	CARLISLE	02	91	COGGON	08	57	DEWITT	02	23
AREDALE	09	12	BETTENDORF	02	82	CARPENTER	05	66	COIN	06	73	DECATUR	04	27
ARION	07	24	BEVINGTON	03	61	CARROLL	01	14	COLESBURG	05	28	DECORAH	01	96
ARISPE	04	88	BEVINGTON	06	91	CARSON	05	78	COLFAX	02	50	DEDHAM	07	14
ARLINGTON	04	33	BIRMINGHAM	05	89	CARTER LAKE	03	78	COLLEGE SPRGS	07	73	DEEP RIVER	06	79
ARMSTRONG	02	32	BLAIRSBURG	05	40	CASCADE	02	31	COLLINS	10	85	DEFIANCE	04	83
ARNOLDS PRK	03	30	BLAIRSTOWN	03	06	CASCADE	03	53	COLO	05	85	DELAWARE	06	28
ARTHUR	04	47	BLAKESBURG	05	90	CASEY	03	01	COLUMBUS CITY	04	58	DELHI	07	28
ASBURY	06	31	BLANCHARD	04	73	CASEY	06	39	COLUMBUS JCTN	01	58	DELMAR	04	23
ASHTON	02	72	BLENCOE	05	67	CASTALIA	04	96	COLWELL	04	34	DELOIT	10	24
ASPINWALL	08	24	BLOCKTON	06	87	CASTANA	06	67	CONESVILLE	05	70	DELPHOS	05	80
ATALISSA	04	70	BLOOMFIELD	01	26	CEDAR FALLS	02	07	CONRAD	03	38	DELTA	04	54
ATHELSTAN	05	87	BLUEGRASS	06	82				CONWAY	07	87	DENISON	01	24

CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE
DENVER	04	09	ELKHART	12	77	GARNAVILLO	06	22	HANLONTOWN	05	98	JACKSON JCTN	06	96
DERBY	03	59	ELKPORT	10	22	GARNER	02	41	HANSELL	08	35	JAMAICA	08	39
DES MOINES	01	77	ELLIOTT	05	69	GARRISON	07	06	HARCOURT	12	94	JANESVILLE	09	07
DEXTER	04	25	ELLSTON	07	80	GARWIN	05	86	HARDY	08	46	JANESVILLE	05	09
DIAGONAL	06	80	ELLSWORTH	06	40	GENEVA	07	35	HARLAN	01	83	JEFFERSON	01	37
DICKENS	04	21	ELMA	02	45	GEORGE	02	60	HARPER	09	54	JESUP	02	10
DIKE	04	38	ELY	14	57	GIBSON	08	54	HARPERS FERRY	05	03	JEWELL	02	40
DIXON	10	82	EMERSON	03	65	GILBERT	11	85	HARRIS	04	72	JOHNSTON	16	77
DOLLIVER	04	32	EMMETSBURG	01	74	GILBERTVILLE	10	07	HARTFORD	08	91	JOICE	06	98
DONAHUE	11	82	EPWORTH	04	31	GILLETT GROVE	10	21	HARTLEY	02	71	JOLLEY	07	13
DONNAN	10	33	ESSEX	03	73	GILMAN	04	64	HARTWICK	08	79	KALONA	02	92
DONNELLSON	03	56	ESTHERVILLE	01	32	GILMORE CITY	03	46	HARVEY	08	63	KAMRAR	07	40
DOON	03	60	EVANSDALE	03	07	GILMORE CITY	04	76	HASTINGS	06	65	KANAWHA	03	41
DOUGHERTY	05	17	EVERLY	02	21	GLADBROOK	06	86	HAVELOCK	06	76	KELLERTON	08	80
DOWCITY	03	24	EXIRA	02	05	GLENWOOD	01	65	HAVERHILL	13	64	KELLEY	13	85
DOWS	04	35	EXLINE	06	04	GLIDDEN	05	14	HAWARDEN	01	84	KELLOGG	05	50
DOWS	04	99	FAIRBANK	03	10	GOLDFIELD	05	99	HAWKEYE	08	33	KENSETT	07	98
DRAKESVILLE	02	26	FAIRBANK	07	33	GOODELL	07	41	HAYESVILLE	10	54	KENT	06	88
DUBUQUE	01	31	FAIRFAX	09	57	GOOSE LAKE	11	23	HAZLETON	04	10	KEOKUK	02	56
DUMONT	07	12	FAIRFIELD	01	51	GOWRIE	02	94	HEDRICK	05	54	KEOMAH VILLAGE	10	62
DUNCOMBE	11	94	FARLEY	05	31	GRAETTINGER	02	74	HENDERSON	07	65	KEOSAUQUA	01	89
DUNDEE	08	28	FARMERSBURG	11	22	GRAF	12	31	HEPBURN	08	73	KEOTA	01	54
DUNKERTON	08	07	FARMINGTON	03	89	GRAFTON	04	98	HIAWATHA	05	57	KESWICK	11	54
DUNLAP	1	43	FARNHAMVILLE	06	13	GRAND JCTN	03	37	HILLS	07	52	KEYSTONE	08	06
DURANGO	11	31	FARRAGUT	04	36	GRAND MOUND	05	23	HILLSBORO	06	44	KIMBALLTON	05	05
DURANT	02	16	FAYETTE	02	33	GRAND RIVER	06	27	HINTON	08	75	KINGSLEY	03	75
DURANT	08	70	FENTON	10	55	GRANDVIEW	07	58	HOLLAND	07	38	KINROSS	12	54
DURANT	04	82	FERGUSON	07	64	GRANGER	11	25	HOLSTEIN	01	47	KIRKMAN	07	83
DYERSVILLE	09	28	FERTILE	03	98	GRANT	06	69	HOLY CROSS	13	31	KIRKVILLE	07	90
DYERSVILLE	03	31	FLORIS	03	26	GRANVILLE	11	84	HOPKINTON	04	28	KIRON	11	24
DYSART	02	86	FLOYD	05	34	GRAVITY	08	87	HORNICK	09	97	KLEMME	04	41
EAGLE GROVE	02	99	FONDA	01	76	GRAY	04	05	HOSPERS	08	84	KNIERIM	08	13
EARLHAM	02	61	FONTANELLE	06	01	GREELEY	10	28	HOUGHTON	08	56	KNOXVILLE	01	63
EARLING	05	83	FOREST CITY	09	41	GREENISLAND	07	49	HUBBARD	05	42	LA MOTTE	09	49
EARLVILLE	02	28	FOREST CITY	01	95	GREENE	02	12	HUDSON	05	07	LA PORTE CITY	06	07
EARLY	04	81	FORT ATKINSON	05	96	GREENFIELD	01	01	HULL	03	84	LACONA	09	91
EAST PERU	04	61	FORT DODGE	01	94	GREENVILLE	06	21	HUMBOLDT	01	46	LADORA	05	48
EDDYVILLE	02	62	FORT MADISON	01	56	GRIMES	08	77	HUMESTON	04	93	LAKECITY	01	13
EDDYVILLE	02	68	FOSTORIA	05	21	GRINNELL	01	79	HURSTVILLE	08	49	LAKEMILLS	03	95
EDDYVILLE	03	90	FRANKLIN	06	56	GRISWOLD	03	15	HUXLEY	12	85	LAKEPARK	04	30
EDGEWOOD	05	22	FRASER	07	08	GRUNDY CENTER	01	38	IDA GROVE	02	47	LAKEVIEW	02	81
EDGEWOOD	03	28	FREDERICKSBURG	03	19	GRUVER	05	32	IMOGENE	05	36	LAKESIDE	07	11
ELBERON	09	86	FREDERIKA	07	09	GUERNSEY	07	79	INDEPENDENCE	01	10	LAKOTA	11	55
ELDON	02	90	FREDONIA	06	58	GUTHRIE CNTR	01	39	INDIANOLA	01	91	LAMBS GROVE	07	50
ELDORA	03	42	FREMONT	07	62	GUTTENBERG	02	22	INWOOD	04	60	LAMONI	01	27
ELDRIDGE	07	82	FRUITLAND	10	70	HALBUR	08	14	IONIA	07	19	LAMONT	05	10
ELGIN	06	33	GALT	06	99	HAMBURG	01	36	IOWACITY	01	52	LANESBORO	09	14
ELKHORN	02	83	GALVA	05	47	HAMILTON	07	63	IOWAFALLS	01	42	LANSING	02	03
ELK RUN HTS	04	07	GARBER	12	22	HAMPTON	01	35	IRETON	09	84	LARCHWOOD	05	60
ELKADER	01	22	GARDEN GROVE	05	27	HANCOCK	09	78	IRWIN	06	83	LARRABEE	05	18

CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE
LATIMER	09	35	LYTTON	08	81	MIDDLETOWN	05	29	NEW MARKET	04	87	OYENS	09	75
LAUREL	08	64	MACEDONIA	10	78	MILES	10	49	NEW PROVIDNCE	08	42	PACIFIC JCTN	04	65
LAURENS	02	76	MACKSBURG	05	61	MILFORD	01	30	NEW SHARON	03	62	PACKWOOD	06	51
LAWLER	04	19	MADRID	02	08	MILLERSBURG	06	48	NEW VIENNA	15	31	PALMER	07	76
LAWTON	10	97	MAGNOLIA	06	43	MILLERTON	07	93	NEW VIRGINIA	11	91	PALO	15	57
LECLAIRE	05	82	MALCOM	09	79	MILLVILLE	19	22	NEWELL	05	11	PANAMA	08	83
LEMARS	01	75	MALLARD	08	74	MILO	04	91	NEWHALL	11	06	PANORA	02	39
LEROY	07	27	MALOY	09	80	MILTON	04	89	NEWTON	01	50	PANORAMA PARK	16	82
LEDYARD	12	55	MALVERN	02	65	MINBURN	13	25	NICHOLS	06	70	PARKERSBURG	03	12
LEGRAND	09	64	MANCHESTER	01	28	MINDEN	12	78	NODAWAY	03	02	PARNELL	07	48
LEHIGH	04	94	MANILLA	04	24	MINGO	09	50	NORA SPRINGS	02	34	PATON	06	37
LEIGHTON	08	62	MANLY	01	98	MISSOURI VALLEY	03	43	N BUENA VISTA	15	22	PATTERSON	06	61
LELAND	05	95	MANNING	03	14	MITCHELL	07	66	NORTH ENGLISH	02	48	PAULLINA	03	71
LENOX	02	87	MANSON	02	13	MITCHELLVILLE	09	77	NORTH ENGLISH	02	54	PELLA	02	63
LEON	02	27	MAPLETON	02	67	MODALE	07	43	NORTH LIBERTY	08	52	PEOSTA	16	31
LESTER	08	60	MAQUOKETA	01	49	MONDAMIN	08	43	N WASHINGTON	08	19	PERRY	01	25
LETTIS	08	58	MARATHON	04	11	MONETA	09	71	NORTHBORO	09	73	PERSIA	09	43
LEWIS	04	15	MARBLEROCK	06	34	MONMOUTH	11	49	NORTHWOOD	02	98	PETERSON	03	21
LIBERTYVILLE	04	51	MARCUS	02	18	MONONA	03	22	NORWALK	03	91	PIERSON	12	97
LIDDERDALE	10	14	MARENGO	01	48	MONROE	03	50	NORWAY	12	06	PILOT MOUND	09	08
LIME SPRINGS	03	45	MARION	02	57	MONTEZUMA	03	79	NUMA	07	04	PIONEER	10	46
LINCOLN	10	86	MARNE	06	15	MONTICELLO	02	53	OAKLAND	04	78	PISGAH	10	43
LINDEN	12	25	MARQUETTE	07	22	MONTOUR	11	86	OAKLAND ACRES	13	50	PLAINFIELD	08	09
LINEVILLE	06	93	MARSHALLTOWN	01	64	MONTROSE	04	56	OAKVILLE	09	58	PLANO	08	04
LINN GROVE	10	11	MARTELLE	08	53	MOORHEAD	07	67	OCHEYEDAN	03	72	PLEASANT HILL	13	77
LISBON	06	57	MARTENSDALE	10	91	MOORLAND	13	94	ODEBOLT	03	81	PLEASANT PLAIN	07	51
LISCOMB	10	64	MARTINSBURG	13	54	MORAVIA	03	04	OELWEIN	01	33	PLEASANTON	08	27
LITTLE ROCK	06	60	MARYSVILLE	09	63	MORLEY	09	53	OGDEN	03	08	PLEASANTVILLE	03	63
LITTLE SIOUX	05	43	MASONCITY	01	17	MORNING SUN	03	58	OKOBOJI	05	30	PLOVER	08	76
LITTLEPORT	13	22	MASONVILLE	11	28	MORRISON	08	38	OLDS	08	44	PLYMOUTH	07	17
LIVERMORE	04	46	MASSENA	07	15	MOULTON	04	04	OLIN	04	53	POCAHONTAS	03	76
LOCKRIDGE	05	51	MATLOCK	12	84	MOUNT AUBURN	10	06	OLLIE	14	54	POLK CITY	10	77
LOGAN	02	43	MAURICE	13	84	MOUNT AYR	01	80	ONAWA	01	67	POMEROY	05	13
LOHRVILLE	04	13	MAXWELL	06	85	MOUNT PLEASANT	01	44	ONEIDA	12	28	POPEJOY	10	35
LONE ROCK	13	55	MAYNARD	09	33	MOUNT STERLING	07	89	ONSLow	10	53	PORTSMOUTH	09	83
LONE TREE	03	52	MAYSVILLE	13	82	MOUNT UNION	07	44	ORANGE CITY	04	84	POSTVILLE	03	03
LONG GROVE	12	82	MCCALLSBURG	14	85	MOUNT VERNON	07	57	ORCHARD	08	66	PRAIRIE CITY	06	50
LORIMOR	03	88	MCCAUSLAND	14	82	MOVILLE	02	97	ORIENT	07	01	PRAIRIEBURG	16	57
LOST NATION	06	23	MCCLELLAND	11	78	MURRAY	02	20	ORLEANS	07	30	PRESCOTT	04	02
LOVILIA	03	68	MCGREGOR	08	22	MUSCATINE	01	70	OSAGE	01	66	PRESTON	03	49
LOW MOOR	12	23	MCINTIRE	06	66	MYSTIC	05	04	OSCEOLA	01	20	PRIMGHAR	04	71
LOWDEN	06	16	MECHANICSVILLE	03	16	NASHUA	02	19	OSKALOOSA	01	62	PRINCETON	08	82
LUANA	14	22	MEDIAPOLIS	02	29	NEMAHA	09	81	OSSIAN	03	96	PROMISE CITY	08	93
LUCAS	04	59	MELBOURNE	05	64	NEOLA	06	78	OSTERDOCK	16	22	PROTIVIN	06	45
LUTHER	08	08	MELCHER-DALLAS	05	63	NEVADA	02	85	OTHO	05	94	PULASKI	04	26
LUVERNE	05	46	MELROSE	04	68	NEW ALBIN	04	03	OTO	11	97	QUASQUETON	09	10
LUVERNE	04	55	MELVIN	05	72	NEW HAMPTON	01	19	OTTOSEN	09	46	QUIMBY	07	18
LUXEBURG	14	31	MENLO	09	39	NEW HARTFORD	08	12	OTTUMWA	01	90	RADCLIFFE	06	42
LUZERNE	09	06	MERIDEN	06	18	NEW LIBERTY	15	82	OWASA	09	42	RAKE	06	95
LYNNVILLE	08	50	MERRILL	05	75	NEW LONDON	02	44	OXFORD	04	52	RALSTON	11	14
LYTTON	12	13	MESERVEY	06	17				OXFORD JCTN	05	53	RALSTON	07	37

CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE	CITY NAME	CITY CODE	CO. CODE
RANDALIA	11	33	SAC CITY	01	81	SPRINGVILLE	10	57	TORONTO	13	23	WEBSTER	17	54
RANDALL	08	40	SAGEVILLE	17	31	ST ANSGAR	02	66	TRAER	04	86	WEBSTER CITY	01	40
RANDOLPH	06	36	SAINT ANTHONY	12	64	ST DONATUS	15	49	TREYNOR	13	09	WELDON	10	27
RATHBUN	09	04	SAINT CHARLES	07	61	ST LUCAS	12	33	TRIPOLI	03	09	WELLMAN	05	92
RAYMOND	11	07	SALEM	10	44	ST MARYS	14	91	TRUESDALE	09	11	WELLSBURG	05	38
READLYN	06	09	SALIX	13	97	ST OLAF	17	22	TRURO	08	61	WELTON	14	23
REASNOR	10	50	SANBORN	05	71	ST PAUL	07	56	TURIN	10	67	WESLEY	07	55
REDOAK	01	69	SANDYVILLE	12	91	STACYVILLE	04	66	UDELL	10	04	WEST BEND	08	55
REDDING	10	80	SCARVILLE	07	95	STANHOPE	09	40	UNDERWOOD	14	78	WEST BEND	04	74
REDFIELD	05	25	SCHALLER	05	81	STANLEY	11	10	UNION	11	42	WEST BRANCH	04	16
REINBECK	02	38	SCHLESWIG	05	24	STANTON	03	69	UNIONVILLE	11	04	W BURLINGTON	03	29
REMBRANDT	08	11	SCRANTON	04	37	STANWOOD	07	16	UNIVERSITY HTS	06	52	WEST CHESTER	09	92
REMSEN	04	75	SEARSBORO	10	79	STATE CENTER	02	64	UNIVERSITY PARK	05	62	W DES MOINES	02	77
RENWICK	11	46	SERGEANT BLUFF	06	97	STEAMBOAT ROCK	10	42	URBANA	13	06	WESTLIBERTY	02	70
RHODES	11	64	SEYMOUR	02	93	STOCKPORT	08	89	URBAN DALE	03	77	WEST OKOBOJI	11	30
RICEVILLE	04	45	SHAMBAUGH	10	73	STOCKTON	07	70	UTE	03	67	WEST POINT	05	56
RICEVILLE	03	66	SHANNON CITY	11	80	STORM LAKE	01	11	VAIL	06	24	WEST UNION	03	33
RICHLAND	06	54	SHANNON CITY	07	88	STORY CITY	03	85	VALERIA	12	50	WESTFIELD	11	75
RICKARDSVILLE	21	31	SHARPSBURG	09	87	STOUT	09	38	VAN HORNE	05	06	WESTGATE	15	33
RICKETTS	12	24	SHEFFIELD	03	35	STRATFORD	03	40	VAN METER	14	25	WESTPHALIA	11	83
RIDGEWAY	07	96	SHELBY	15	78	STRATFORD	06	94	VAN WERT	09	27	WESTSIDE	13	24
RINARD	09	13	SHELBY	03	83	STRAWBERRY PT	04	22	VARINA	10	76	WESTWOOD	11	44
RINGSTED	03	32	SHELD AHL	10	08	STRUBLE	10	75	VENTURA	03	17	WHAT CHEER	07	54
RIPPEY	08	37	SHELD AHL	15	77	STUART	04	01	VICTOR	04	48	WHEATLAND	07	23
RIVERDALE	18	82	SHELD AHL	15	85	STUART	03	39	VICTOR	04	79	WHITING	04	67
RIVERSIDE	04	92	SHELDON	01	71	SULLY	11	50	VILLISCA	02	69	WHITTEMORE	09	55
RIVERTON	07	36	SHELL ROCK	04	12	SUMNER	02	09	VINCENT	14	94	WHITTEN	42	42
ROBINS	17	57	SHELLSBURG	04	06	SUPERIOR	08	30	VINING	12	86	WILLEY	13	14
ROCK FALLS	08	17	SHENANDOAH	02	73	SUTHERLAND	06	71	VINTON	02	06	WILLIAMS	04	40
ROCK RAPIDS	01	60	SHERILL	18	31	SWALEDALE	09	17	VOLGA	18	22	WILLIAMSBURG	03	48
ROCK VALLEY	05	84	SHUEYVILLE	11	52	SWAN	10	63	WADENA	13	33	WILLIAMSON	05	59
ROCKFORD	03	34	SIBLEY	01	72	SWEACITY	05	55	WAHPETON	10	30	WILTON	03	70
ROCKWELL	04	17	SIDNEY	02	36	SWISHER	09	52	WALCOTT	09	70	WINDSOR HGTS	06	77
ROCKWELL CITY	03	13	SIGOURNEY	03	54	TABOR	03	36	WALCOTT	09	82	WINFIELD	04	44
RODMAN	09	74	SILVER CITY	08	65	TABOR	05	65	WALFORD	14	06	WINTERSET	01	61
RODNEY	08	67	SIOUX CENTER	06	84	TAMA	01	86	WALFORD	18	57	WINTHROP	06	10
ROLAND	07	85	SIOUX CITY	01	97	TEMPLETON	12	14	WALKER	11	57	WIOTA	08	15
ROLFE	05	76	SIOUX RAPIDS	06	11	TENNANT	10	83	WALLLAKE	06	81	WODEN	08	41
ROME	09	44	SLATER	08	85	TERRIL	09	30	WALLINGFORD	06	32	WOODBINE	04	43
ROSE HILL	09	62	SLOAN	07	97	THAYER	08	88	WALNUT	07	78	WOODBURN	03	20
ROSSIE	07	21	SMITHLAND	14	97	THOMPSON	04	95	WAPELLO	02	58	WOODWARD	07	25
ROWAN	07	99	SOLDIER	09	67	THOR	13	46	WASHINGTON	01	92	WOOLSTOCK	08	99
ROWLEY	10	10	OLON	05	52	THORNBURG	16	54	WASHTA	08	18	WORTHINGTON	19	31
ROYAL	08	21	SOMERS	10	13	THORNTON	10	17	WATERLOO	01	07	WYOMING	06	53
RUDD	07	34	SOUTH ENGLISH	15	54	THURMAN	08	36	WATERVILLE	06	03	YALE	10	39
RUNNELLS	14	77	SPENCER	01	21	TIFFIN	10	52	WAUCOMA	14	33	YETTER	11	13
RUSSELL	02	59	SPILLVILLE	08	96	TINGLEY	12	80	WAUKEE	06	25	YORKTOWN	11	73
RUTHVEN	03	74	SPIRITLAKE	02	30	TIPTON	01	16	WAUKON	01	03	ZEARING	09	85
RUTLAND	12	46	SPRAGUEVILLE	12	49	TITONKA	06	55	WAVERLY	01	09	ZWINGLE	20	31
RYAN	13	28	SPRING HILL	13	91	TOLEDO	03	86	WAYLAND	03	44	ZWINGLE	14	49
SABULA	04	49	SPRINGBROOK	13	49				WEBB	09	21			